



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು  
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ೧೮, ನವೆಂಬರ್, ೨೦೨೧ (ಕಾರ್ತಿಕ, ೨೭, ಶಕವರ್ಷ, ೧೯೪೩) BENGALURU, THURSDAY, 18, NOVEMBER, 2021 (KARTHIKA, 27, SHAKAVARSHA, 1943)	ನಂ. ೮೬೮ No. 868
--------------------------	---	--------------------

## GOVERNMENT OF KARNATAKA

No. FD 55 CSL 2021

Karnataka Government Secretariat,  
Vidhana Soudha,  
Bengaluru, dated: 18/11/2021.

### NOTIFICATION (17/2021)

In exercise of the powers conferred by sub-section (5) of section 9 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government of Karnataka, Notification (17/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.607, dated the 29th June, 2017, namely:-

1. In the notification,-

(i) in clause (i), for the words “and motor cycle;”, the words “, motor cycle, omnibus or any other motor vehicle;” shall be substituted;

(ii) after clause (iii), the following clause shall be inserted, namely:-

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”

2. In the said notification, in Explanation, -

(i) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures, “,

motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).” shall be substituted;

(ii) after item (b), the following shall be inserted namely, -

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2022.

By Order and in the name of the  
Governor of Karnataka

(KAVITHA L)  
Under Secretary to Government,  
Finance Department ( C.T-1)